

# FRAUD: Ongoing vigilance, adhering to preventive plans can stop scams

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Kohl said. Scott Brouillette, a principal with BKD Technologies in Kansas City, said the best way to uncover fake vendor scams is to run through a vendor listing and look up companies on the list to make sure they are real. But the situation usually can be avoided in the first place by making sure that procurement employees don't also have authority to pay bills and that they are required to get multiple bids. Brouillette said businesses also

should look for straight-out inventory theft, where employees simply steal high-value items and sell them, on eBay perhaps. "If you're not doing physical counts on a regular basis, when you get to the end of the year and finally see a large variance, then you have to try and piece it together, when it's probably too late to catch the culprit," Brouillette said. John Mallery, director of computer forensics for BKD in Kansas City, said many of the most common scams against businesses involve a person

who is deemed trustworthy and given too much authority over finances. "It's often a small business like a doctor's office, where one person keeps track of everything," Mallery said. "We worked on a case where a woman applied for credit cards in the doctors' names and maxed them out. She also spent money on herself that was supposed to be used for payroll taxes. It actually reached six figures and shut the business down." Mallery said another common fraud these days is by employees who don't get a raise, so they take proprietary information to a business competitor in exchange for a higher-paying job. "It could be a five-year plan they just completed for your business and took to a competitor," he said. "Now that competing business doesn't have to spend the time, money and effort to develop a plan. We see a lot of that." Mallery said the best way to combat this is to treat employees fairly and ensure that they understand why business decisions are made. An Association of Certified Fraud Examiners study showed that almost 24 percent of employee fraud occurs because employees rationalize it as justified by perceived unfair or unjust treatment. RSM McGladrey's Kohl said most scams against businesses are found out by tips from employees. So businesses should set up a hot line or a tip box that makes it easy for employees to provide tips anonymously and without fear of reprisal. Kohl also recommended closely

scrutinizing financial statements and looking for unusual things such as large consulting fees or unexplained changes in inventory. Bryan Moser, director of Grant Thornton LLP's forensics investigation and litigation practice in McClain, Va., said that discovering a scam in a business often comes down to finding trends. Anything different than expected should be investigated. "Company management and business owners just really need to understand what is going on," Moser said. "That is where many business owners get into trouble. ... You want to hire good people and give them the authority and latitude to operate the business and do things well. At the same time, if you get to a point where you are so detached from the business that you really don't understand the basis for results or why things are happening, it could really become an issue." BKD's Mallery recommended doing background checks, including credit checks of anyone with access to financial information. It could show that someone is facing financial pressure. "Sometimes employees see opportunity that two years ago they never would have thought about it, but now they are financially stressed and more willing," Mallery said. "If you find out someone is under financial pressure, you could help them get back on their feet and instead of having a problem employee, you have a loyal one."

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## UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

In re <b>MOTORS LIQUIDATION COMPANY, et al., f/k/a General Motors Corp., et al. Debtors.</b>	Chapter 11 Case No. <b>09-50026 (REG)</b> (Jointly Administered)
In re <b>REMEDIATION AND LIABILITY MANAGEMENT COMPANY, INC., Debtor.</b>	Chapter 11 Case No. <b>09-50029 (REG)</b>
In re <b>ENVIRONMENTAL CORPORATE REMEDIATION COMPANY, INC., Debtor.</b>	Chapter 11 Case No. <b>09-50030 (REG)</b>

### NOTICE OF DEADLINE FOR FILING PROOFS OF CLAIM

TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST A DEBTOR SET FORTH BELOW:

Name of Debtor	Case Number	Tax Identification Number	Other Names Used by Debtors in the Past 8 Years
Remediation and Liability Management Company, Inc. (subsidiary of General Motors Corporation)	09-50029 (REG)	38-2529430	Uptown Land Development Corporation
Environmental Corporate Remediation Company, Inc. (subsidiary of General Motors Corporation)	09-50030 (REG)	41-1650789	GM National Hawaii, Inc., NCRS Hawaii, Inc.

PLEASE TAKE NOTICE THAT, on December 2, 2009, the United States Bankruptcy Court for the Southern District of New York (the "Court") having jurisdiction over the chapter 11 cases of Remediation and Liability Management Company, Inc. and Environmental Corporate Remediation Company, Inc., as debtors in possession (each subsidiaries of General Motors Corporation) (collectively, the "REALM/ENCORE Debtors") entered an order (the "Bar Date Order") establishing February 1, 2010, at 5:00 p.m. (Eastern Time) as the last date and time for each person or entity (including, without limitation, individuals, partnerships, corporations, joint ventures, and trusts) to file a proof of claim ("Proof of Claim") based on prepetition claims against any of the REALM/ENCORE Debtors (the "Bar Date").

The Bar Date Order, the Bar Date and the procedures set forth below for the filing of Proofs of Claim apply to all claims against the REALM/ENCORE Debtors that arose prior to October 9, 2009, the date on which the REALM/ENCORE Debtors commenced their cases under chapter 11 of the United States Bankruptcy Code (the "Bankruptcy Code").

The REALM/ENCORE Debtors were subsidiaries of GENERAL MOTORS CORPORATION. The properties owned by the REALM/ENCORE Debtors, which are listed below, may have been known to you as property of General Motors Corporation.

If you have any questions relating to this Notice, please feel free to contact the Debtors at 1-800-414-9607 or by e-mail at [claims@motorsliquidation.com](mailto:claims@motorsliquidation.com). In addition, you may contact the Official Committee of Unsecured Creditors through its website at [www.motorsliquidationcreditorscommittee.com](http://www.motorsliquidationcreditorscommittee.com) or at 1-212-715-3275.

YOU SHOULD CONSULT AN ATTORNEY IF YOU HAVE ANY QUESTIONS, INCLUDING WHETHER YOU SHOULD FILE A PROOF OF CLAIM.

#### 1. WHO MUST FILE A PROOF OF CLAIM

You MUST file a Proof of Claim to vote on a chapter 11 plan filed by the REALM/ENCORE Debtors or to share in any of the REALM/ENCORE Debtors' estates if you have a claim that arose prior to October 9, 2009. Acts or omissions that occurred before October 9, 2009 may give rise to claims against the REALM/ENCORE Debtors that must be filed by February 1, 2010, notwithstanding that such claims may not have matured or become fixed or liquidated or certain prior to October 9, 2009.

Pursuant to section 101(5) of the Bankruptcy Code and as used in this Notice, the word "claim" means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM.

#### 2. WHEN AND WHERE TO FILE

All Proofs of Claim must be filed so as to be **actually received** on or before February 1, 2010 at the following address:

If by overnight courier or hand delivery to:  
The Garden City Group, Inc.  
Attn: Motors Liquidation Company Claims Processing  
5151 Blazer Parkway, Suite A  
Dublin, Ohio 43017

Or if by hand delivery to:  
United States Bankruptcy Court, SDNY  
One Bowling Green, Room 534  
New York, New York 10004

If by first-class mail, to:  
The Garden City Group, Inc.  
Attn: Motors Liquidation Company  
Claims Processing  
P.O. Box 9386  
Dublin, Ohio 43017-4286

Proofs of Claim will be deemed timely filed only if **actually received** by The Garden City Group, Inc. or the Court on or before February 1, 2010. Proofs of Claim may **not** be delivered by facsimile, telecopy, or electronic mail transmission.

#### 3. WHAT TO FILE

If you file a Proof of Claim, your filed Proof of Claim must: (i) be written in the English language; (ii) be denominated in dollars; (iii) conform substantially to Official Bankruptcy Form No. 10 ("Proof of Claim Form"); (iv) state the REALM/ENCORE Debtor against which it is filed; (v) set forth the factual basis for the alleged claim; (vi) include supporting documentation or an explanation as to why such documentation is not available; and (vii) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant.

Proof of Claim Forms may be obtained at [www.uscourts.gov/bkforms/](http://www.uscourts.gov/bkforms/) or [www.motorsliquidation.com](http://www.motorsliquidation.com).

YOU SHOULD ATTACH TO YOUR COMPLETED PROOF OF CLAIM FORM COPIES OF ANY WRITINGS UPON WHICH YOUR CLAIM IS BASED. IF THE DOCUMENTS ARE VOLUMINOUS, YOU SHOULD ATTACH A SUMMARY.

#### 4. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE APPLICABLE BAR DATE

If you do not file a Proof of Claim on or before February 1, 2010 in the appropriate form in accordance with the procedures described in this Notice for any claim you wish to assert, you will be forever prohibited and forbidden from asserting the claim in the future, and each of the Debtors and their respective chapter 11 estates, successors, and property will be forever discharged from and will not be liable or responsible for anything relating to the claim, and you will not be permitted to vote to accept or reject any chapter 11 plan filed in these chapter 11 cases, receive any distribution in any of the REALM/ENCORE Debtors' chapter 11 cases on account of your claim, or receive further notices with respect to any of the REALM/ENCORE Debtors' chapter 11 cases.

A holder of a possible claim should consult an attorney as to whether the holder should file a Proof of Claim.

DATED: December 2, 2009  
New York, New York

BY ORDER OF THE COURT

WEIL, GOTSHAL & MANGES LLP  
767 Fifth Avenue  
New York, New York 10153  
Telephone: (212) 310-8000  
Facsimile: (212) 310-8007

ATTORNEYS FOR DEBTORS AND DEBTORS IN POSSESSION

#### LIST OF PROPERTIES

Site Name	Address	City, State Zip
6560 CASS AVENUE (NEW CENTER COMPLEX)	6560 CASS AVENUE	DETROIT, MICHIGAN 48202
BAY CITY - CROTTY STREET	1001 WOODSIDE AVENUE	BAY CITY, MICHIGAN 48708
DANVILLE CENTRAL FOUNDRY LANDFILL	1-74 @ G STREET	DANVILLE, ILLINOIS 61832
DELPHI I-COLDWATER ROAD (LANDFILL & WWTP CLOSURE)	WWTP AT 6220 HORTON STREET, LANDFILL AT 1245 EAST	FLINT, MICHIGAN 48505
DELPHI SAGINAW PLANT 2 - LANDFILL	79 WEST CENTER STREET	SAGINAW, MICHIGAN 48605
ELYRIA LANDFILL (LORAIN)	1400 LOWELL STREET	ELYRIA, OHIO 44035
FORMER DELCO CHASSIS PLANT	12950 ECKLES ROAD	LIVONIA, MICHIGAN 48150
GMPT - TOLEDO REALM PARCEL	1455 WEST ALEXIS ROAD	TOLEDO, OHIO 43612
GREENPOINT LANDFILL	77, 79 WEST CENTER STREET AND 3305, 3307 GABRIEL	SAGINAW, MICHIGAN 48602
LEEDS ASSEMBLY LAND	LAND SOUTH OF 6817 STADIUM DRIVE	KANSAS CITY, MISSOURI 64129
LEY CREEK SITE (SALINA)	FACTORY AVENUE AND/OR MALLOY ROAD EAST	SALINA, NEW YORK 13209
LINDEN ROAD	1200 SOUTH LINDEN ROAD	FLINT TOWNSHIP, MICHIGAN 48532
PEREGRINE - COLDWATER ROAD (PLANT)	1245 EAST COLDWATER ROAD (G-1245 EAST COLDWATER ROAD)	FLINT, MICHIGAN 48505
SOUTH LAGOON (MORAIN COMPLEX)	3801 DRYDEN	MORAIN, OHIO 45439
SUMMERFIELD (LAND ALONG STANLEY ROAD)	STANLEY ROAD	MT. MORRIS, MICHIGAN 48458
TEXTILE ROAD LAND	BUNTON & TEXTILE ROADS	YPSILANTI, MICHIGAN 48197
TONAWANDA LANDFILL	2520 KENMORE AVENUE	TONAWANDA, NEW YORK 14207
VACANT LAND SOUTH OF VAN BORN	5000 ECORSE ROAD	BELLEVILLE, MICHIGAN 48111

## RECOVERY REPORT

**RENEWABLE GROWTH:** Because of investments made by the stimulus bill, the nation is on track to double renewable energy generation by 2012, according to a report by Vice President Joe Biden. The nation also will double its capacity to manufacture wind turbines, solar panels and other clean energy components in three years.

President Obama said "a major transformation of our economy is well under way."

The stimulus bill's \$16 billion investment in alternative vehicle technologies will result in the opening of three new electric vehicle plants and 30 new battery plants during the next six years, according to Biden's report. The number of smart meters, which allow consumers to monitor and regulate energy use, will triple by 2013 to 26 million. Nearly 1 million homes will be made more energy-efficient through stimulus-financed retrofits, according to the report.

By 2015, there will be five commercial-scale power plants that will sequester carbon, thanks to stimulus money and existing loan guarantee authority. Plus, the federal government is investing \$400 million in advanced research in wind, solar and geothermal technologies.

**FEW JOBS:** The stimulus bill's investments in clean energy have not created many green jobs yet, the Council of State Governments reports.

Only 13,000 green jobs had been created or saved by the stimulus bill through Oct. 10, according to the council's analysis. Ohio led the nation with 2,500 green jobs. Rhode Island reported no green jobs as a result of the stimulus bill.

The top programs for green jobs were the Department of Energy's weatherization assistance program and energy efficiency block grants, and the Environmental Protection Agency's clean water and drinking water state revolving funds.

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